

Bob Jahelka, CPA  
Demasco Sena & Jahelka, LLP  
1400 Old Country Road #310e  
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(516) 541-6549

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re:

Chapter 7

BMT DESIGNERS & PLANNERS, INC.,  
fdbा BMT D&P, fdbा BMT fdbा BMT DAS US,

Case No. 22-10123 (MG)

Debtor.

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**ACCOUNTANT'S AFFIDAVIT OF DISINTERESTEDNESS**

STATE OF NEW YORK )  
                        )  
                        ) ss:  
COUNTY OF NASSAU )

Bob Jahelka, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and Managing Partner of Demasco Sena & Jahelka, LLP ("DSJ"), duly licensed to practice in the state of New York and maintains an office at 1400 Old Country Road #310e, Westbury, NY 11590.
2. I have been practicing in the accounting profession for many years and I am well versed and experienced in the review of books and records of debtors in insolvency matters.
3. DSJ is a Long Island based accounting firm with subject matter expertise in forensic accounting, litigation support, and expert witness testimony services. DSJ has performed forensic investigations and litigation support in multiple industries, including SEC matters, financial services, food & beverage, and others. In addition, multiple members of DSJ have experience with government contract work, including the Deltek software used by the Debtor. I have previously

served as a trustee for matters that LH&M has served as counsel on and I currently serve as a testifying expert witness in four ongoing forensic cases, including two bankruptcy matters.

4. DSJ has a long-standing working relationship the Trustee's general counsel, LH&M, including ongoing matters (in addition to this matter) with two other Partners at LHM. DSJ has worked specifically with both LH&M and the Trustee in the past on bankruptcy matters, allowing us to leverage our knowledge of LH&M's case strategy and work product to work collaboratively and efficiently. Additionally, DSJ has historically had a lower blended rate in past bankruptcy cases, allowing funds to be primarily used to return to the creditors.

5. After review of the Debtor's petition, schedules, statement of financial affairs, creditor matrix, the docket and any notices of appearance that have been filed in this case, it has been determined that DSJ is not connected with any such parties. Annexed this to this Declaration as Exhibit "A", is a list provided to DSJ by Salvatore LaMonica's (the "Trustee") general counsel, LaMonica Herbst & Maniscalco, LLP, comprising of the Trustee, Debtor, the Debtor's creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, Judge Martin Glenn or any of the Judge's staff members.

6. After review of Exhibit "A" and to the best of my knowledge, it has been determined that DSJ is not connected to the Trustee, the Debtor, the Debtor's creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, Judge Martin Glenn or any of the Judge's staff members. To the extent any information disclosed herein requires the subsequent amendment or modification of this declaration upon DSJ's completion of further review and analysis or as

additional party-in-interest information becomes available to it, a supplemental affidavit disclosing such information will be filed with the Court reflecting such amended or modified information.

7. DSJ is disinterested as that term is defined in 11 U.S.C. Section 101(14) (“Bankruptcy Code”).

8. Neither DSJ nor any member of DSJ has any claims against the Debtor.

9. DSJ proposes to render the following services:

- i. Preparing the tax returns, forms and reports required to be filed by the Debtor including, but not limited to, Federal and multiple state income tax returns, complying with foreign reporting requirements, sales and use tax returns, employment tax returns and other local personal property tax returns;
- ii. Reviewing previously filed Federal, state and local income tax returns;
- iii. Perform the requisite accounting services in connection with the collection of the Debtor’s accounts receivable, including, but not limited to, performing true-ups of the outstanding amounts owed, any potential offsets and the amounts collected;
- iv. Reviewing and analyzing tax issues as they may arise; and
- v. Reviewing notice received from the Internal Revenue Service and other state or local tax authorities; and
- vi. Performing such other accounting services as the Trustee may deem necessary herein.

10. The amount of fees and expenses incurred by DSJ will depend on the extent the Trustee requires DSJ’s assistance.

11. Subject to a hearing, DSJ will request payment upon appropriate application to the Court in accordance with Bankruptcy Code sections 330 and 331 and the applicable Bankruptcy Rules and Local Bankruptcy Rules of this Court. Pursuant to Bankruptcy Code section 330(a)(1)(A), the Court may award reasonable compensation for actual and necessary expenses and services rendered in conjunction with the Debtor’s case.

12. Our current hourly billing rates:

Partner	\$ 355
Manager	\$ 310
Supervisor	\$ 265
Senior Associate	\$ 235
Associate	\$ 220
Bookkeeper	\$ 160
Support Staff	\$ 140

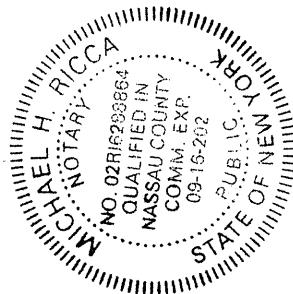
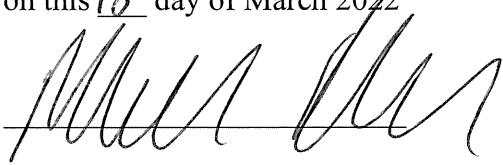
13. DSJ revises its rates January 1 of each year.
14. Ten business days prior to any increases in DSJ's rates, for any individual employed by DSJ and retained by the Trustee providing services in this case, DSJ shall file a supplemental affidavit with the Court setting forth the basis for the requested rate increase pursuant to Bankruptcy Code section 330(a)(3)(F).
15. No payments have been made to DSJ for services rendered, or to be rendered, in connection with the Debtor's case. DSJ has not received a retainer.
16. Subject to the approval of this Court, the source of all compensation for professional services to be rendered on behalf of the Trustee shall be funds of the Debtor's estate.
17. No agreement exists between DSJ and any other party for the sharing of compensation to be received by DSJ in connection with services rendered in this case.

**WHEREFORE**, DSJ respectfully requests that the Court enter an Order authorizing and approving the retention of DSJ as accountants to the Trustee and for such other and further relief as the Court deems just.

Demasco-Sena & Jahelka LLP

Bob Jahelka, CPA  
Accountants to the Trustee  
1400 Old Country Road #310e  
Westbury, NY 11590  
(516) 541-6549

Sworn and subscribed to before me  
on this 18 day of March 2022



**EXHIBIT A**

**Chapter 7 Trustee**

Salvatore LaMonica

**Chambers**

Honorable Chief Judge Martin Glenn  
Courtroom Deputy: Deanna Anderson  
Law Clerks:  
Andres Barajas  
Michael Blackmon  
Annie Ziesing

**Office of the United States Trustee**

William K. Harrington

Linda A. Rifkin

Victor Abriano

Susan Arbeit

Mark Bruh

Maria Catapano

Shara Cornell

James Gannone

Benjamin J. Higgins

Joseph Nadkarni

Brian S. Masumoto

Ercilia A. Mendoza

Mary V. Moroney

Richard C. Morrissey

Alaba Ogunleye

Ilusion Rodriguez

Andrea B. Schwartz

Paul K. Schwartzberg

Shannon Scott

Sylvester Sharp

Tara Tiantian

Andy Velez-Rivera

Madeleine Vescovacci

Annie Wells

Greg M. Zipes

**Debtor**

BMT Designers & Planners, Inc.

**Debtor's Counsel**

Bennett S. Silverberg, Esq.

Brown Rudnick LLP

**Debtor's Officers, directors managing members, general partners, members in control,  
controlling shareholders, or other people in control of the Debtor:**

Ricky Cox, President of the Debtor

David Bardash, VP, Commercial

Paul Schneider, Proxy Holder, Board Chairman

Rita Chaundy, VP, Finance

Technology Financing Inc, Parent Company

**Former officers, directors managing members, general partners, members in control,  
shareholders, or other people in control of the Debtor:**

Albert Graves VP, Finance

Doug Donegan VP, Operations

James Hull Proxy Holder, Outside Board Member

John Hollingsworth VP, Engineering

Kai Skvarla, President

Mike Rigas, President

Mitch Waldman, Proxy Holder, Outside Board Member

Richard Celotto, VP, Compliance Advisory Services

Robert Corey, VP, Engineering

Thomas F. Atkin, Proxy Holder, Outside Board Member

**Attorneys for creditors**

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**K&L GATES**  
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Jerome E. Speegle, Esq.  
**SPEEGLE, HOFFMAN, HOLMAN  
& HOLIFIELD, LLC**  
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*Attorneys for Austal USA, LLC*

Timothy F. Nixon  
Godfrey & Kahn, S.C.  
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*Attorneys for Fincantieri Marine Group*

**Debtor's Accountants/bookkeepers/Auditors**

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Mary Karen Wills  
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Rita Chaundy  
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**Other possible parties in interest pursuant to the Debtor's SOFA**

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280 Park Avenue  
New York, NY 10017

Prime Clerk LLC  
55 E 52<sup>nd</sup> Street  
17<sup>th</sup> Floor  
New York, NY 10055

**Other business/connections to the Debtor pursuant to the Debtor's SOFA**

CGS-BMT JV LLC  
5405 Twin Knolls Road, Suite 1  
Columbia, MD 21045

**Creditors of the Debtor's estate**

Austal Usa, Llc  
C/O Jerome E. Speegle, Esq.  
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Worthington, Oh 43085-2533

Acquisition Logistics Engineering (Ale)  
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Worthington, Oh 43085

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Chicago, Il 60673-1293

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Cincinnati, Oh 45264

Adp, Inc.  
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Affinity Power Systems  
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Bmt Defence And Security Uk Ltd  
Maritime Hou  
210 Lower Bristol Road Bath Ba2 3dq Uk

Bmt Group Ltd  
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Calhoon Meba Engineering School  
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Insight Technology Solutions, Inc.  
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Bowie, Md 20715

International Workboat Show  
P.O. Box 79365  
Baltimore, Md 21279

Ita International, Llc  
700 Tech Center Park  
Newport News, Va 23606-3075

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Chesapeake, Va 23322-7796

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222 East Chi

James Fisher Marine Services Manchester  
Sc P

James Hull  
510 Coral Ave

Cape May Point, Nj 08212-3037

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44112 Mercure Circle  
Sterling, Va 20166-2084

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Marston Mills, Ma 02648-1430

Johnson & Towers, Inc.  
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Kbr Wyle Services, Llc  
7000 Columbia Gateway

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60 Washington Ave Ste. 200  
Bremerton, Wa 98337

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Arlington, Va 22206-2280

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L.L. Bean, Inc.  
Po Box 1847  
Albany, Ny 12201

L3 Maritime Systems  
90 Nemco Way  
Ayer, Ma 01432

La Plata, Md 20646

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Linde Gas & Equipment Inc  
Po Box 382000  
Pittsburgh, Pa 15250-0001

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Arlington, Va 22206-9907

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2900 S Quincy St. Suite 210  
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P.O. Box 91011  
Baton Rouge, La 70821-9011

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Maestro Marine Llc  
25056 East Cherry Lane Gr

Maki Naval Architecture & Marine Researc  
907  
Ann Arbor, Mi 48104  
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Mare Island Dry Dock Llc  
1179 Nimitz Ave  
Vallejo, Ca 94592

Mare Island Dry Dock Llc  
1179 Nimitz Ave  
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Marin Usa  
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Marine Group Boat Works  
1313 Bay Marina Dr.

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997 G Street  
Chula Vista, Ca 91910-3414

Marine Measurements, Llc.  
19 Loyola Terrace  
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Marine Systems Corp.  
23 Dry Dock Avenue  
Boston, Ma 02210-2336

Marine/Log Box 29785, Gpo  
New York, Ny 10087-0001

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10515 Research Drive  
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P.O. Box 746592  
Atlanta, Ga 30374

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Montana Dept Of Revenue  
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Po Box 890608  
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Dallas, Tx 75303

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Washington, Dc 20036-4115

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Chicago, Il 60680

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McLean, Va 22101-5723

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Honolulu, Hi 96807-1300

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8200 Greensboro Drive Suite 275  
McLean, Va 22102-4922

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Post Office Box 88  
Katica Klassic Memorial Tournament @

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2900 S. Quincy St, Suite 210  
Arlington, Va 22206-9907

Paxton Company  
1111 Ingleside Road  
Norfolk, Va 23502-5608

Pc Connection Sales Of Massachusetts, Inc.  
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Peerless Tech Solutions Llc  
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Pitney Bowes  
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Po Box 9000, Presideo Station San  
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3227 S. Military H

Price, Gregory  
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Proactive Environmental Products Llc  
1767 La#113  
Bradenton, Fl 34211

Provident Life & Accident Insurance Comp  
P.O. Box 740592

Atlanta, Ga 30374

Pyrogenesis Canada Inc.  
1744 William Street, Suite 200  
Montreal, Canada

Q.E.D. Systems, Inc.  
4646 N. Witchduck Rd Vi

Qinetiq Ltd.  
5900 Fort Drive Suite 312  
Centreville, Va 20121

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North Vancouver,  
Bc V7P 2R2 Canada

Rubino & Mcgeehin  
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Bethesda, Md 20817

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Post Office Box 29525 Ral

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Washington, Dc 20004-3024

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Aldie, Va 20105-2691

Shea, Jeffrey  
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Chicago, Il 60674-0001

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20 F Street, Nw Suite 500  
Washington, Dc 20001-6703

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P.O. Box 70392  
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Shirlington Tower Property Owner Llc  
P.O. Box 70392  
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Sd Model Makers  
4114 Tierra Vista  
Bonsall, Ca 92003-4926

Shockwave Marine Suspension Seating  
2074 Hensydney,  
Bc V8L 5Y1 Canada

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Millersville, Md 21108

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8614 Westwood  
Centvienna, Va 22182-2442

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560 Stokes Landi

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Unison Systems, Inc.  
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Greenwood, Co 80111-4810

United Rentals (North America), Inc.  
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